IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 22ND NOVEMBER 2007 / 1ST AGRAHAYANA 1929

W.P(C).No. 34438 of 2007(Y)

PETITIONER:

M/S.THEKKAN ARYAD (SERVICE) VILLAGE INDUSTRIES CO-OPERATIVE SOCIETY LTD,KALARKODE ALAPPUZHA,REPRESENTED BY ITS SECRETARY BAIJU P,S/O.V.G.PURUSHOTHAMAN,AGED 40 , NIVAS PAZHAVEEDU P.O., ALAPPUZHA.

BY ADV. SRI.R.MURALEEKRISHNAN

RESPONDENTS:
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1. **THE DEPUTY COMMISSIONER(APPEALS) COMMERICIAL TAXES, KOLLAM.**
2. **THE SALES TAX OFFICER FIRST CIRCLE, ALAPPUZHA.**
3. **THE DISTRICT COLLECTOR ALAPPUZHA DISTRICT.**
4. **THE TAHSILDAR, REVENUE RECOVERY UNNI AMBALAPPUZHA TALUK, ALAPPUZHA DISTRICT.**

BY GOVT. PLEADER, SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C)NO. 34438 OF 2007 Y

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Dated this the 22nd day of November, 2007

J U D G M E N T

Petitioner submits that against the orders of assessment issued, they have filed appeals, which have been produced as Exts. P1 to P4 and that since the appeals were belatedly filed, applications have also been made for condonation of delay as well. While orders have not been passed on either of these, revenue recovery proceedings have been initiated and Ext.P6 is the notice of sale of immovable property. It is at that stage, this writ petition has been filed. Petitioner also makes reference to Ext.P5 Government order, by which, the Government had granted them two months time for payment, but however, the said order has not been complied with.

2. Taking into account the submissions made including that of financial hardship urged by the counsel for the petitioner, I dispose of this writ petition directing that the 1st respondent shall take up and consider delay petitions filed by the petitioner along with Exts. P1 to P4 appeals and pass orders thereon. If

delay is condoned, Exts. P1 to P4 appeals shall be taken up and dealt with on merits. This shall be done within 8 weeks of receipt of a copy of this judgment.

3. In the meantime, further proceedings pursuant to Ext.P6 will be deferred, on condition that the petitioner remits Rs.25,000/-(Rupees twenty five thousand only) within two weeks from today.

Petitioner shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC, JUDGE

Rp/-